

IRM PROCEDURAL UPDATE

DATE: 10/14/2009

NUMBER: WI-21-1009-0871

**SUBJECT: Payment by Credit or Debit Card for Form 1041 and Form 1065
Accounts, Statute Period for TETR Claims**

AFFECTED IRM(S)/SUBSECTION(S): IRM 21.7.4

CHANGE(s):

- IRM 21.7.4.4.1.8.2 - Add new subsection - Payment by Credit or Debit Card (Pay by Phone or Internet)

(1) Beginning January 1, 2010, Form 1041 and Form 1065 filers may pay their taxes by phone or internet using a credit or debit card. Payments can be made using an American Express Card, Discover Card, MasterCard or VISA Card. The IRS does not determine which credit cards the service providers accept.

(2) Taxpayers have the option to either use an IRS e-pay service provider or an integrated IRS e-file and e-pay service provider. The service providers offer these options to taxpayers who file on paper or electronically. The payment options are available 24 hours a day, 7 days a week. The service providers charge convenience fees for the services.

See IRM 21.2.1.50.4, Credit or Debit Card Payment (Pay by Phone or Internet), for more specific information.

- IRM 21.7.4.4.2.14 - Add new subsection - Payment by Credit or Debit Card (Pay by Phone or Internet)

(1) Beginning January 1, 2010, Form 1041 and Form 1065 filers may pay their taxes by phone or internet using a credit or debit card. Payments can be made using an American Express Card, Discover Card, MasterCard or VISA Card. The IRS does not determine which credit cards the service providers accept.

(2) Taxpayers have the option to either use an IRS e-pay service provider or an integrated IRS e-file and e-pay service provider. The service providers offer these options to taxpayers who file on paper or electronically. The payment options are available 24 hours a day, 7 days a week. The service providers charge convenience fees for the services.

See IRM 21.2.1.50.4, Credit or Debit Card Payment (Pay by Phone or Internet), for more specific information.

- IRM 21.7.4.4.7.3(3) - Add new paragraph (3) as follows:

(3) First-time abatement does not apply to the 10% underpayment penalty. Normal reasonable cause criteria must be met in order to abate the penalty. See IRM 20.1.1.3, Relief from Penalties, for reasonable cause criteria for abatement.

- IRM 21.7.4.4.8.3.36(11) - Add new paragraph (11) as follows:

(11) Notice 2009-83, IRB 2009-44, provides guidance on determining eligibility for the carbon dioxide sequestration credit under section 45Q and the amount of the credit, as well as rules regarding adequate security measures for secure geological storage of CO₂. The notice also sets forth a separate reporting requirement for taxpayers claiming the section 45Q credit.

- IRM 21.7.4.4.23.5.1(8) - Delete paragraph (8) and replace with the following:

(8) The statute for Form 8913 TETR claims is 6 years. Taxpayers have six years from July 26, 2006 to request a refund of their overpaid Telephone Excise Tax. See IRM 25.6.1.10.2.12, Claims Against the Government Processed by the Service under Title 28 (6 years), for more information on 6 year claims.